

61 of the computation date is of the employer's annual payroll for the pre-
62 ceding calendar year.

63 (i) The provisions of this sub-section shall apply only to the excess
64 of pay-roll of the employer over his pay roll for 1940. In addition to
65 the contribution provided for under this sub-section, the employer
66 shall pay contributions on an amount equal to his payroll for 1940,
67 calculated at the rate provided for in subsections four and five of this
68 section."

1 SEC. 2. The provisions of this act shall be and remain in full force
2 and effect from its effective date on July 1, 1943 to and including De-
3 cember 31, 1945.

1 SEC. 3. This act being deemed of immediate importance shall be in
2 full force and effect on the above date, and shall be published in the
3 Hamburg Reporter, a newspaper published at Hamburg, Iowa, and in
4 the Essex Independent, a newspaper published at Essex, Iowa.

Approved April 15, 1943.

I hereby certify that the foregoing act was published in the Hamburg Reporter, Ham-
burg, Ia., April 29, 1943, and the Essex Independent, Essex, Ia., April 22, 1943.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 72

UNEMPLOYMENT COMPENSATION

H. F. 21*

AN ACT to amend section fifteen hundred fifty-one and thirteen hundredths (1551.13),
code, 1939, as amended, relating to rate of contribution and method of determining
rate, and providing for right of appeal by employer; amending chapter one hundred
three (103) of the acts of the Forty-ninth General Assembly of Iowa, relating to
the computation and assessments of contributions and procedure by which the em-
ployer may protest such assessments, and appeals from such assessments to the
commission and to the court.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That subsection C of section fifteen hundred fifty-one
2 and thirteen hundredths (1551.13), Code, 1939, be and the same is
3 hereby amended by adding after paragraph five (5) of said subsec-
4 tion another paragraph to read as follows:

5 "6. Based upon the formula above provided in this section the
6 commission shall fix the rate of contribution for each employer. The
7 commission shall notify the employer of the rate so fixed. An
8 employer may appeal to the commission for a revision of the rate of
9 contribution so fixed within thirty days from the date of the notice
10 to such employer. The commission after such hearing may set aside
11 its former determination or modify it and may grant the employer a
12 new rate of contribution. The commission shall notify the employer
13 of this determination by registered mail. From this determination
14 the employer may appeal to the district court for further hearing.

*Note: H. F. 21 repealed by H. F. 499, 50th G. A. See chapter 73.

15 The manner in which such appeal shall be taken and heard shall be
 16 in accordance with the provisions of chapter one hundred three (103)
 17 of the Acts of the Forty-ninth General Assembly."

1 SEC. 2. That the law as it appears in chapter one hundred three
 2 (103) of the Acts of the Forty-ninth General Assembly of Iowa, be
 3 and the same is hereby amended by striking lines forty-five (45),
 4 forty-six (46) and forty-seven (47) of section one (1) of said
 5 chapter, and inserting in lieu thereof the following: "or in Polk
 6 County, within sixty days after the date of the notice to such em-
 7 ployer notifying such employer of his rate of contribution, or of the
 8 commission's determination as provided for in subsection C of sec-
 9 tion fifteen hundred fifty-one and thirteen hundredths (1551.13),
 10 Code, 1939, or subsection E of this section."

Approved February 4th, 1943.

CHAPTER 73

UNEMPLOYMENT COMPENSATION

H. F. 449

AN ACT to repeal House File twenty-one (21), Acts of the Fiftieth General Assembly of Iowa, and to amend section fifteen hundred fifty-one and thirteen hundredths (1551.13), code, 1939, as amended, relating to rate of contribution and method of determining rate, and providing for right of appeal by employer; amending chapter one hundred three (103) of the Acts of the Forty-ninth General Assembly of Iowa, relating to the computation and assessment of contributions and procedures by which the employer may protest such assessments, and appeals from such assessments to the commission and to the court.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. House File Twenty-one (21), Acts of the Fiftieth Gen-
 2 eral Assembly of Iowa is hereby repealed.

1 SEC. 2 That subsection C of section fifteen hundred fifty-one and
 2 thirteen hundredths (1551.13), Code, 1939, be and the same is hereby
 3 amended by adding after paragraph five (5) of said subsection an-
 4 other paragraph to read as follows:

5 "6. Based upon the formula above provided in this section the com-
 6 mission shall fix the rate of contribution for each employer. The com-
 7 mission shall notify the employer of the rate so fixed. An employer
 8 may appeal to the commission for a revision of the rate of contribution
 9 so fixed within thirty days from the date of the notice to such employ-
 10 er. The commission after such hearing may set aside its former
 11 determination or modify it and may grant the employer a new rate
 12 of contribution. The commission shall notify the employer of this
 13 determination by registered mail. From this determination the em-
 14 ployer may appeal to the district court for further hearing. The
 15 manner in which such appeal shall be taken and heard shall be in ac-
 16 cordance with the provisions of chapter one hundred three (103) of
 17 the Acts of the Forty-ninth General Assembly."